Mr Michael R. Oestreicher Attorney at Law 6691 Glen Acres Drive Cincinnati, OH 45237 USA

Dear Mr Oestreicher:

I herewith confer you the following MANDATE:

1. Task

The goal of your efforts consists in assisting us in the establishment respectively realization of new attractive activities in NEUCHATEL. The emphasis is laid on industrial projects. However, we are also interested in services activities.

The acquisition shall be made in the UNITED STATES OF AMERICA. To complete this acquisition basis, also contacts with foreign companies and with American companies outside the United States can enter into consideration.

2. Remuneration

Your remuneration per month amounts totally to a lumpsum of US\$ 15'000.— (fifteen thousand), in case of termination during the month, the respective portion thereof. This amount covers all fees, all expenses, all possible taxes and any possible insurance coverage for yourself and for third persons to whom you might resort to. Besides this amount, you have no right respectively claims whatsoever against me or the Canton. Provisions are made for paragraph 3 hereinbelow.

./2

At the end of each month you shall submit me a concise written report on your activity and an appropriate statement on the use of the allocated financial means. This serves us as a basis for the payment.

3. Trovels

Travelling under the mandate in the USA depends on your decision except for our four official weekly visits. For all your travels outside the USA, under the mandate, my explicit prior consent is required.

It is to be emphasized that all expenses resulting from travelling under the mandate, regardless whether in or outside the USA, are at your charge.

4. Contracting obligations

The present mandate does not entitle you to contract respectively incur obligations whatsoever on my behalf or that of the Canton of Neuchâtel. You commit yourself not to do any acts from which third persons could derive rights respectively claims whatsoever against me or the Canton of Neuchâtel.

5. Non exclusivity

The present mandate is not exclusive.

./3

6. Entering into effect

The present mandate shall enter into effect on January 1, 1994. It replaces all prior agreements and mandates, particularly that of December 24, 1992.

7. Law to be applied, mandate and site for deciding differences

The present mandate is subject to the Swiss Law. The rules for the mandate according to article 394 and following of the Swiss Code of Obligations are to be applied.

Both parties herewith explicitly renounce to the law court of their domicile and herewith determine NEUCHATEL as site for deciding all differences or disputes which might possibly arise from this mandate.

I am looking forward to continuing our constructive collaboration and remain,

Yours sincerely,

Karl Dobler

I agree to the above mandate and accept it

Michael R. Oestreicher

Cincinnati, 1/5/94

KD/am